

**Hearing Date and Time: February 25, 2010, at 10:00 a.m. (prevailing Eastern time)**  
**Response Date and Time: February 18, 2010 at 4:00 p.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	Chapter 11
In re:	:	
	:	Case No. 05-44481 (RDD)
DPH HOLDINGS CORP., <u>et al.</u> ,	:	
	:	(Jointly Administered)
Debtors.	:	
-----X	:	

RESPONSE OF ALEGRE, INC.  
TO THE DEBTORS' FORTY-THIRD  
OMNIBUS OBJECTION TO CLAIMS

Now comes Alegre Inc. ("Alegre"), a creditor and product supplier in one or more of the cases jointly administered under the above-listed case, and files this response (the "Response") to the Reorganized Debtor's Forty-Third Omnibus Objection Pursuant to 11 U.S.C. § 503(b) and Fed. R. Bankr. P. 3007 to (I) Expunge Certain Administrative Expense (A) Severance Claims, (B) Books and Records Claims, (C) Duplicate Claims, (D) Equity Interests, (E) Prepetition Claims, (F) Insufficiency Documented Claims, (G) Pension, Benefit, and OPEB Claims, (H) Workers' Compensation Claims, and (I), (II) Modify and Allow Certain Administrative Expense Severance Claims, and (III) Allow Certain Administrative Expense Severance Claims (the

“**Objection**”), in which the Reorganized Debtor objected to Alegre’s Proof of Claim Number 18727 asserting a claim for \$190,941.72 (the “Administrative Claim”).

1. The Reorganized Debtor has objected to Alegre’s Administrative Claim asserting that the Reorganized Debtor’s “Books and Records” show that the claimed indebtedness is not reflected as a valid objection pursuant to the Reorganized Debtor’s books and records. Further, the Reorganized Debtor contended that in most cases, the Administrative Claim would have been paid in the ordinary course of business.

2. Alegre has submitted extensive documentation to the Reorganized Debtor in an effort to support the remaining obligation due with respect to Alegre’s Administrative Claim.

3. Further, upon receipt of the Reorganized Debtor’s Objection, Alegre conducted an extensive internal investigation to determine if its books and records confirmed the position asserted by the Reorganized Debtor that the Administrative Claim had been paid in full pursuant to the ordinary course of business. Accordingly, except for a payment of approximately \$18,000, the entire balance of the Administrative Claim is still owed.

4. Alegre prepared this Response for the purpose of preserving all of its rights and to have the opportunity to conduct discovery to determine the factual support for the Reorganized Debtor’s assertion that the invoices supporting Alegre’s Administrative Claim have all been paid. Also, Alegre will provide support for its position that approximately \$172,941.72 is still owed on its Administrative Claim.

### **CONCLUSION**

5. For the reasons set forth above, Alegre Inc. respectfully requests that the Court adjourn the hearing on Alegre’s Administrative Claim to afford the parties the opportunity to

conduct discovery and to attempt to reach an agreement on all of the issues relating to the Administrative Claim, including the balance due on the invoicing supporting said claim.

Dated: February 18, 2010

Respectfully submitted,

PORTER, WRIGHT, MORRIS & ARTHUR LLP

By /s/ Tami Hart Kirby

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### **CERTIFICATE OF SERVICE**

I hereby certify that on this the 18<sup>th</sup> day of February, 2010, I have caused a copy of the foregoing to be sent electronically through the Court's CM/ECF system to all parties consenting to such service in this case and by Federal Express overnight delivery to the following:

Honorable Robert D. Drain  
United States Bankruptcy Judge  
U.S. Bankruptcy Court for the S.D. of NY  
The Hon. Charles L. Brieant Jr. Federal  
Building and Courthouse  
300 Quarropas Street, Courtroom 118  
White Plains, NY 10601-4140

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/s/ Walter Reynolds

Walter Reynolds